

COUNTY OF RIVERSIDE
OFFICE OF THE DISTRICT ATTORNEY

Audit Report

*Office of Emergency Services Grants
(OES)*

For the Grant Period Ended June 30, 2008

DATE RECEIVED:



AUDIT REVIEW #(s) 04516

Assigned To: Leahy

Date Reviewed: 3/13/09

Reviewer's Initials: SL

Date Review(s) Completed: 3/13/09



SMITH MARION & CO.
CERTIFIED PUBLIC ACCOUNTANTS

COUNTY OF RIVERSIDE OFFICE OF THE DISTRICT ATTORNEY
OFFICE OF EMERGENCY SERVICES GRANTS
FOR THE GRANT PERIOD ENDED JUNE 30, 2008

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Audits Division
Office of Emergency Services
State of California
Mather, California

Independent Auditors' Report

We have audited the accompanying statements of revenues and expenditures compared with budget of the County of Riverside, Office of the District Attorney, for the State of California Office of Emergency Services (OES) grants listed in the table of contents for the grant period ended June 30, 2008. These financial statements are the responsibility of the organization's management. Our responsibility is to express an opinion on the financial statements of the grants based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying statements were prepared for the purpose of complying with the provisions of the Office of Emergency Services (OES) requirements as described in Note 1 and is not intended to be a complete presentation of the County of Riverside Office of the District Attorney's revenues and expenses.

In our opinion, the financial statements referred to above present fairly, in all material respects, the results of operations of the County of Riverside, Office of the District Attorney for the State of California Office of Emergency Services Grants in conformity with the terms of the contract agreement and prescribed cost principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 9, 2009 on our consideration of the County of Riverside, Office of the District Attorney's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.


March 9, 2009

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COUNTY OF RIVERSIDE OFFICE OF THE DISTRICT ATTORNEY
VERTICAL PROSECUTION PROGRAM
STATEMENT OF REVENUES AND EXPENDITURES COMPARED WITH BUDGET
FOR THE GRANT PERIOD ENDED JUNE 30, 2008

Revenues	<u>Actual</u>	<u>Budget</u>	<u>Over/ (Under) Budget</u>	<u>Questioned Costs</u>
Grant				
Federal	\$ -	\$ -	\$ -	\$ -
State	<u>740,673</u>	<u>740,673</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>740,673</u>	<u>740,673</u>	<u>-</u>	<u>-</u>
 Expenditures				
Personnel services	623,189	623,189	-	-
Operating expenses	117,484	117,484	-	-
 Total Cost	<u>740,673</u>	<u>740,673</u>	<u>-</u>	<u>-</u>
 Surplus or (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF RIVERSIDE OFFICE OF THE DISTRICT ATTORNEY
SPECIAL EMPHASIS PROGRAM
STATEMENT OF REVENUES AND EXPENDITURES COMPARED WITH BUDGET
FOR THE GRANT PERIOD ENDED JUNE 30, 2008

Revenues	<u>Actual</u>	<u>Budget</u>	<u>Over/ (Under) Budget</u>	<u>Questioned Costs</u>
Grant				
Federal	\$ 110,000	\$ 110,000	\$ -	\$ -
State Match	27,500	27,500	-	-
County of Riverside	-	-	-	-
Total Revenues	<u>137,500</u>	<u>137,500</u>	<u>-</u>	<u>-</u>
Expenditures				
Personnel services	110,000	110,000	-	-
Personnel services - match	27,500	27,500	-	-
Operating expenses	-	-	-	-
Operating expense - match	-	-	-	-
Equipment	-	-	-	-
Total Cost	<u>137,500</u>	<u>137,500</u>	<u>-</u>	<u>-</u>
Surplus or (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF RIVERSIDE OFFICE OF THE DISTRICT ATTORNEY
VICTIM WITNESS ASSISTANCE PROGRAM
STATEMENT OF REVENUES AND EXPENDITURES COMPARED WITH BUDGET
FOR THE GRANT PERIOD ENDED JUNE 30, 2008

Revenues	<u>Actual</u>	<u>Budget</u>	<u>Over/ (Under) Budget</u>	<u>Questioned Costs</u>
Grant				
Federal	\$ 382,108	\$ 382,108	\$ -	\$ -
State	384,762	384,762	-	-
Match	95,527	95,527	-	-
Total Revenues	<u>862,397</u>	<u>862,397</u>	<u>-</u>	<u>-</u>
 Expenditures				
Personnel services	536,716	536,716	-	-
Personnel services - match	95,527	95,527	-	-
Operating expenses	230,154	230,154	-	-
Capital	-	-	-	-
 Total Cost	<u>862,397</u>	<u>862,397</u>	<u>-</u>	<u>-</u>
 Surplus or (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF RIVERSIDE OFFICE OF THE DISTRICT ATTORNEY
PAROLE ADVOCACY PROGRAM
STATEMENT OF REVENUES AND EXPENDITURES COMPARED WITH BUDGET
FOR THE GRANT PERIOD ENDED JUNE 30, 2008

Revenues	<u>Actual</u>	<u>Budget</u>	<u>Over/ (Under) Budget</u>	<u>Questioned Costs</u>
Grant				
Federal	\$ -	\$ -	\$ -	\$ -
State	138,902	154,578	(15,676)	-
Total Revenues	<u>138,902</u>	<u>154,578</u>	<u>(15,676)</u>	<u>-</u>
 Expenditures				
Personnel services	102,055	117,731	(15,676)	-
Operating expenses	36,847	36,847	-	-
Total Cost	<u>138,902</u>	<u>154,578</u>	<u>(15,676)</u>	<u>-</u>
 Surplus or (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF RIVERSIDE OFFICE OF THE DISTRICT ATTORNEY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE GRANT PERIOD ENDED JUNE 30, 2008

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND PROCEDURES

Operations

The Office of Emergency Services grants to the County of Riverside for the following program areas:

- Vertical Prosecution
- Special Emphasis Assistance Program
- Victim Witness Assistance Program
- Parole Advocacy Program

The awards supplement proactive law enforcement efforts to prosecute individuals or organizations that commit crimes outlined above within the County of Riverside.

Method of Accounting

The Office of the District Attorney maintains its accounting records on an accrual basis, which is the basis used for financial statement purposes.

The Office of Emergency Services grants are cost reimbursement contracts. Revenues are recognized to the extent of expenses incurred.

Audit Requirements

County of Riverside Office of the District Attorney expended in excess of \$500,000 of federal awards during the year. The District Attorney's Office is part of the County of Riverside that has an annual single audit performed in accordance with Office of Management and Budget Circular A-133 and issued as a separate report. The Office of Emergency Services grants funding terms and conditions require additional grant statements to be audited, those statements are included in this report.



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Office of Emergency Services
State of California
Sacramento, California

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

We have audited the financial statements of the County of Riverside, Office of the District Attorney, for the Office of Emergency Services grants listed in the table of contents for the grant period ended June 30, 2007, and have issued our report thereon dated March 9, 2009. We were engaged to and conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audit contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Agency's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing the assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that result in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Agency's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

This report is intended for the information of the Agency's management, the audit committee, federal awarding agencies, and pass-through entities and is not intended to be used and should not be used by anyone other than these specified parties.


March 9, 2009

COUNTY OF RIVERSIDE OFFICE OF THE DISTRICT ATTORNEY
SUMMARY OF FINDINGS AND RECOMMENDATIONS
FOR THE GRANT PERIOD ENDED JUNE 30, 2008

None

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COUNTY OF RIVERSIDE OFFICE OF THE DISTRICT ATTORNEY
STATUS OF PRIOR YEAR FINDINGS AND CORRECTIVE ACTION
FOR THE GRANT PERIOD ENDED JUNE 30, 2008

FINDINGS

None

PRESENT STATUS

N/A